

**BOARD OF ACCOUNTANCY  
MEETING MINUTES**

Meeting Date: October 22, 2014  
Meeting Location: Central Conference Room, Gardiner, Maine  
Time Meeting Began: 8:35 a.m.

**CALL TO ORDER:**

Chairman Tracy Harding called the meeting to order.

The following members were present:

Tracy Harding  
Carl Chatto  
Michael Nickerson  
Geoffrey Gattis

The following member was absent:

Brian Perkins

The following staff was present: Catherine Carroll, Board Administrator  
Michelle Lovering, Board Clerk

AAG Present: Robert Perkins

**OLD BUSINESS**

A. Action on Board Minutes of the September 23, 2014 Meeting

A motion was made to accept the minutes with the following amendments:

- (1) under the Continuing Professional Education section, item #2014-ACC-10339, there was a typographical error. A request was made to change "execption" to "exception";
- (2) under the Request for Extension to Complete CPE's section, item CP833, there was a request to delete the language "without compelling reasons" in the second sentence; and
- (3) under the Complaint Updates section, items 2014-ACC-9793 and 2010-ACC-6571, there were typographical errors. A request was made to change the word "preliminary" to "preliminarily", and to change the board member who seconded the motion to Carl Chatto from Michael Nickerson, who recused himself from the discussion on both of these complaints.

Motion: Geoffrey Gattis  
Second: Carl Chatto  
Vote: Unanimous

## **DECISION & ORDER FOR 2014-ACC-10310**

A motion was made to accept the Decision and Order, as written, and to authorize the Chairman to sign the document.

Motion: Geoffrey Gattis

Second: Michael Nickerson

Vote: Unanimous

## **ADJUDICATORY HEARING #2013-ACC-9266**

Presiding officer, Rebekah Smith, opened the hearing. Board members participating and voting in the proceeding were: Tracy Harding, Chairman; Carl Chatto, and Geoffrey Gattis. Board Member and Complaint Officer, Michael Nickerson, recused himself from the proceeding. The Board was represented by Assistant Attorney General, Robert Perkins. The licensee, Darren Hall, was present and was not represented by counsel.

The hearing was held to determine whether the licensee violated:

- I. 10 MRSA §8003 (5-A)(A)(1) *fraud, deceit or misrepresentation in connection with services rendered.*
- II. 32 MRSA §12273-A(5) *performance of any fraudulent act while holding a license issued...(by the Board).*
- III. 10 MRSA §8003 (5-A)(A)(2) by violating Board Rules Chapter 8, §5 *due care* by failing to provide annual accountings from December 23, 2008 until May 2013 relating to funds of the Ward.
- IV. 10 MRSA §8003 (5-A)(A)(2) by violating Board Rules Chapter 8, §5 *due care* by failing to provide annual accountings from December 23, 2008 until May 2013 for the Conservator to provide to the Probate Court.
- V. 32 MRSA §12280(2)(B) by failing to provide the Conservator inresponse to the requests by the Conservator, Nathan Dane, Esq., and Andrew Laslie, CPA, the records relating to preparing the accountings referred to in Counts III and IV within a reasonable time.
- VI. 32 MRSA §12280(2)(B) by failing to comply with the Order of the Hancock County Probate Court.
- VII. 10 MRSA §8005 (5-A)(A)(2) by violating Board Rules Chapter 8, §3 *integrity* in the course of dealings with the Ward's representatives.
- VIII. 32 MRSA §12273-A(6) *"any conduct reflecting adversely upon licensee's fitness to engage in the practice of public accountancy.*

Following opening statements, testimony of witnesses, admission of exhibits, and closing arguments the evidentiary portion of the hearing concluded and the Board began its deliberations.

At the conclusion of Board deliberations, a motion was made to find violations on Counts III, IV, V ,VI and VIII (failure to attend the engagement and failure to respond to the client's representative concerning the matter); and to dismiss Counts I, II and VII.

Motion: Geoffrey Gattis

Second: Carl Chatto

Vote: Unanimous

At the conclusion of Board deliberations, a motion was made: (1) to impose a penalty of \$750.00 per violation for a total of \$3,750.00 of which \$1750.00 is due 30 days after the execution of the Decision and Order and the remaining \$2000.00 is due within 60 days, thereafter; and (2) if the respondent applies for a license in the future, he shall be placed on probation for a period of three years in which he shall not undertake custodial recordkeeping related to conservatorship or any similar proceeding without Board approval, and such services shall be performed under the supervision of a licensed CPA with the appropriate expertise.

Motion: Carl Chatto

Second: Geoffrey Gattis

Vote: Unanimous

### **ADJOURNMENT**

The meeting adjourned at 6:46 p.m.

Respectfully submitted,

Michelle Lovering

Board Clerk